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In the Supreme Court of the United States

OCTOBER TERM, A.D. 1974

JOHN E. GILLIGAN, COOK COUNTY SCHOOL BUS, INC., AND PROSPECT HEIGHTS IMPROVEMENT ASSOCIATION, a not-for-profit corporation, individually and in a representative capacity on behalf of all others similarly situated,

Petitioners,

vs.

BERNARD KORZEN, County Collector of Cook County, Illinois, and Cook County Treasurer, and the COUNTY OF COOK a body politic,

Respondents.

PETITION FOR WRIT OF CERTIORARI TO THE SUPREME COURT OF ILLINOIS

EDWARD A. BERMAN
134 North La Salle Street
Chicago, Illinois 60602
Counsel of Record for Petitioners

DONALD J. KREGER
ROBERT M. KARTON
TARA K. DOWD
29 South La Salle Street
Chicago, Illinois 60603
Counsel for Petitioners

The Scheffer Press, Inc.—(312) 263-6850

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JOHN E. GILLIGAN, COOK COUNTY SCHOOL BUS, INC., AND PROSPECT HEIGHTS IMPROVEMENT ASSOCIATION, a not-for-profit corporation, individually and in a representative capacity on behalf of all others similarly situated,

Petitioners,

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Respondents.

PETITION FOR WRIT OF CERTIORARI TO THE SUPREME COURT OF ILLINOIS

Petitioners, John E. Gilligan, Cook County School Bus, Inc., and Prospect Heights Improvement Association, a not-for-profit corporation, individually and in a representative capacity on behalf of all others similarly situated, petition the Supreme Court of the United States to issue its Writ of Certiorari to review the final judgment of the Supreme Court of Illinois in the cause entitled "John E. Gilligan, Cook County School Bus, Inc., and Prospect Heights Improvement Associa-

tion, a not-for-profit corporation, individually and in a representative capacity on behalf of all others similarly situated vs. Bernard Korzen, County Collector of Cook County, Illinois, and Cook County Treasurer of the County of Cook, a body politic" and numbered 45488 in that Court, which reversed the judgment of the Circuit Court of Cook County, Illinois, adjudging that contrary to the prohibition of the equal protection clause of the 14th Amendment of the United States Constitution, and Article 7, Section 6(1) of the Illinois Constitution of 1971, respondents could tax a small portion of the vehicle owners residing in Cook County, Illinois, although no special services were provided by the taxing ordinance or by any other ordinance for the small group taxed.

REPORT OF THE OPINION BELOW

The opinion of the Supreme Court is reported at 56 Ill. 2d 387. The opinion and dissent is set forth in full in Appendix "A" hereto, pp. 1.

GROUNDS ON WHICH JURISDICTION IS INVOKED

(i) The date of the judgment of the Supreme Court of Illinois sought to be reviewed is January 31, 1974.

(ii) Petition for Rehearing was denied by the Supreme Court of Illinois on March 28, 1974, and an order staying the mandate of the Supreme Court of Illinois pending the decision on this Petition for Writ of Certiorari was entered on April 4, 1974.

(iii) The statute conferring jurisdiction on this Court to review the judgment of the Supreme Court of Illinois by Writ of Certiorari is U.S.C., Title 28, Section 1257(3).

QUESTIONS PRESENTED FOR REVIEW

(1) Whether an ordinance adopted by the County of Cook can tax only the unincorporated area of the County for the benefit of the entire County, without doing violence to the guarantees of due process of law and equal protection of the laws under the Fifth and Fourteenth Amendments to the Constitution of the United States.

(2) Whether the interpretation by the Illinois Supreme Court of the meaning of Article VII, Section 6 of the Constitution of the State of Illinois in its decision which ignored all prior applicable decisions made by said Court and other Courts, violated the Fifth and Fourteenth Amendment guarantees of due process of law and equal protection of law.

(3) Whether the Wheel Tax Ordinance adopted by Cook County violates Article I, Section 2 and Article VII, Section 6(1) of the Illinois Constitution of 1970, by virtue of the fact that the ordinance taxes only a portion of the County of Cook without conferring the benefits of the tax upon the area taxed and without providing special services to that area.

CONSTITUTIONAL PROVISIONS, STATUTES AND ORDINANCES INVOLVED

The determination of the questions involved depends upon the Fifth Amendment and Fourteenth Amendment to the Constitution of the United States; on Article I, Section 2, on Article VII, Section 6, subparagraphs a and l, and on Article IX, Section 2 of the Constitution of the State of Illinois of 1970. The ordinance in question is the Cook County Wheel Tax Ordinance which was adopted and approved on December 30, 1971, and became effective January 1, 1972, said Ordinance being more specifically

entitled "An Ordinance to Provide for a Wheel Tax Upon Motor Vehicles in the Unincorporated Areas of Cook County", all of which appear in Appendix "B" hereto attached, pages 9(a)-19(a).

SUMMARY AND SHORT STATEMENT OF THE MATTERS INVOLVED

This suit is one for declaratory judgment. Plaintiffs, suing on their behalf and on behalf of all others similarly situated, sued for a judgment to declare that the Cook County Wheel Tax Ordinance (R-C.1-C.19), which became effective January 1, 1972, was unconstitutional under the State of Illinois Constitution of 1970 and the United States Constitution. The federal questions sought to be reviewed were raised in the Complaint for Declaratory Judgment filed in the first instance in the Circuit Court of Cook County, County Department, Tax Division. (R-C.1-C.19) Paragraph 18 of the Complaint for Declaratory Judgment (R-C.7) states as follows:

> 18. Furthermore, the Wheel Tax Ordinance enacted by the County of Cook and applicable only to the owners of motor vehicles in Cook County who reside in unincorporated areas, is arbitrary, capricious and unreasonable, and violates equal protection and due process of law under the Fourteenth Amendment, and Article I, Section 2 of the 1970 Constitution of the State of Illinois, because those subject to taxation are limited to residents and owners of motor vehicles in unincorporated Cook County, and to no one else, while at the same time the residents of Cook County in incorporated areas are excused from paying the wheel tax — however, the taxpayers of Cook County whether they reside in or outside of incorporated areas are equally the beneficiaries. Thus, one set of tax payers, being the present plaintiffs, is discriminated against, to the benefit of those who

> live in incorporated areas of Cook County and benefit from the revenue produced without suffering any concomitant detriment.

Paragraph 2 of the plaintiff's prayer for relief in the Complaint for Declaratory Judgment (R.C.9) requests the trial court for the entry of an order:

> 2. Declaring that the Wheel Tax Ordinance of the County of Cook is invalid, unconstitutional and void in all regards, and, particularly, that said Wheel Tax Ordinance violates the equal protection and due process clauses of the Fourteenth Amendment to the Constitution of the United States and Section 2 of Article IX of the Illinois Constitution of 1970.

The Wheel Tax Ordinance was adopted by Cook County, Illinois, as a home rule unit, and taxed owners of motor vehicles residing in the unincorporated areas of Cook County, exempting all other motor vehicle owners of the County. The tax funds collected were to be placed in the general corporate fund of the County for use throughout its corporate limits. The ordinance does not provide for special services to those residents taxed nor does the record indicate that any special services are in fact provided to the unincorporated areas. The trial court declared the ordinance unconstitutional as being violative of Article VII of the Illinois Constitution of 1970, and the due process and equal protection clauses of the United States Constitution and the Illinois Constitution. (R-C.84) The Supreme Court of Illinois reversed. No question has been raised as to the propriety of the class. The ordinance in question is set out in full in Appendix "B" to this Petition on pages 9(a)-19(a).

REASONS RELIED UPON FOR THE ALLOWANCE OF THE WRIT

I.

The provisions of the ordinance complained of arbitrarily differentiate between those taxed and those not taxed in violation of the equal protection and due process clauses of the Constitution of the United States of America and of the State of Illinois and in violation of the uniformity of taxation requirement of the Illinois Constitution.

The Wheel Tax Ordinance is an effort by Cook County to derive revenue from only the residents of the unincorporated area of that county, and to use such revenue so derived in the general corporate fund of the county for the benefit of the entire county. No provision is made in the ordinance which would confer special benefits upon the residents of the unincorporated area. No attempt has been made to provide for a special taxing district. The record contains no evidence to indicate that there are any special services provided by the county to the unincorporated areas that are not provided to the remainder of the county.

The due process and equal protection clauses of the Fourteenth Amendment of the Constitution of the United States and Article I, Section 2 of the 1970 Constitution of the State of Illinois clearly prohibit the taxing of the unincorporated area of a county for the benefit of the entire county. In drafting Section 6(1) of Article VII of the Illinois Constitution which, for the first time, permits differential taxation in Illinois; the framers of the Constitution were concerned with the due process and equal protection clauses of the United States and Illinois constitutions. As a result, differential taxation can be imposed only to pay "for the provision of special

services to those areas" taxed or for payment of debt incurred in order to provide those special services to those areas taxed.

The Wheel Tax Ordinance establishes all residents who own vehicles as a class. Had the Ordinance stopped there, it would not have been in violation of the equal protection and due process clauses of the Federal and State Constitutions. But the County then attempted to divide the class geographically. This attempt to subject only part of a class to the tax clearly violates the well settled rule of law that all persons or property of a class in a taxing district must be taxed uniformly throughout the taxing district. (*Township of Pine Grove* v. *Talcott*, 19 Wall 666; 22 L. Ed. 227; 44 CJ 1265 Note 60; *Schreiber* v. *County of Cook*, 388 Ill. 297; *Day* v. *Roberts*, 101 Va. 248, 93 S.E. 362 [1903]; *F. S. Royster Guano Co.* v. *Commonwealth of Virginia*, 253 U.S. 412; 40 S. Ct. 560; *State ex rel. Johnson* v. *Chicago B&Q Railroad Company*, 93 S.W. 784; *Fiorito* v. *Jones*, 39 Ill. 2d 531; *Flynn* v. *Kucharski*, 45 Ill. 2d 211 [1970]). The taxing district is the entire county, not just the unincorporated areas.

The Supreme Court of Virginia in *Day* v. *Roberts*, 101 Va. 248, 92 S.E. 362 (1903), considered a law which exempted the Town of Smithfield from payment of certain county taxes levied by the County of Isle of Wight. In holding the statute invalid, the Court at page 251 stated as follows:

> Constitutional provisions similar to the one now under consideration have frequently been before the courts. The settled construction placed upon them is that uniform taxation requires uniformity not only in the rate of taxation, and in the mode of assessment upon the taxable valuation, but that uniformity must be co-extensive with the territory to which it

> applies. If the tax is imposed by the State it must be uniform over the whole State; if by a county, city, town, or other subordinate district, the tax must be uniform throughout the territory to which it is applicable. *Knowlton* v. *Board of Supervisors*, 9 Wis. 410, 420-1; *Bright* v. *McCullough*, 27 Ind. 223, 230; *Exchange Bank & co.* v. *Hines*, 3 Ohio St. 15; *Sleight* v. *People*, 74 Ill. 47; *Dyar* v. *Farmington*, 70 Maine, 515; *Hutchinson* v. *Osark c.* (Ark.), 22 S.W. 173, 38 Am. St. Rep. 258; *Pine Grove & c.* v. *Talcott*, 19 Wall. 676, 22 L. Ed., 227; *Cooley on Tax* (2d ed) 244, 141; Cooley's Const. Lim. (6th ed.) 610; 1 Desty on Tax., sec. 35, p. 173: Burroughs on Taxation, 61 and 62.

In *F. S. Royster Guano Co.* v. *Commonwealth of Virginia*, 253 U.S. 412; 40 Sup. Ct. 560, Mr. Justice Pitney, in delivering the opinion of the Court, stated:

> It is unnecessary to say that the "equal protection of the laws" required by the Fourteenth Amendment does not prevent the states from resorting to classification for the purpose of legislation. . . . But the classification must be reasonable, not arbitrary, and must rest upon some ground of difference having a fair and substantial relation to the object of the legislation, so that all persons similarly circumstanced shall be treated alike.

State ex rel. Johnson v. *Chicago, B&Q Railroad Company*, 93 S.W. 784, is a case decided by the Supreme Court of Missouri which involves facts very similar to the case at bar. In that case, Marion County attempted to levy a special road tax under a state constitutional amendment which exempted the cities of St. Louis, Kansas City and St. Joseph from the levy of said tax. The Court, in holding the amendment invalid, stated at page 787 as follows:

> The constitutional amendment attempts to exempt property in those cities from the operation of the amendment, and to leave all other property in these counties in which those cities are located subject thereto. The tax imposed by the amendment, therefore, does not operate uniformly upon the same class of subjects within the territorial limits of the authority levying the tax, for Kansas City is a constituent part of Jackson county, and St. Joseph is of Buchanan county. Both Jackson and Buchanan counties have county organizations and county courts, and both of those counties are authorized to levy county taxes, which must be paid by the people of the Cities of Kansas City and St. Joseph, respectively, as well as by all the other people within the territorial limits of those counties. The amendment in question attempted to leave all of the property in all the counties and cities of the state subject to a special road tax, at the discretion of the county courts or township board of directors, except in the cities of Kansas City, St. Joseph, and St. Louis. St. Louis has no county court, and no county tax of any kind is assessed in that city. But the practical working of the amendment is to discriminate in favor of Kansas City and St. Joseph against the people of Jackson and Buchanan Counties, and to make all of the property in all of the other counties of the state, and in all of the other cities of the state, liable for those special road taxes, and to exempt the people in Jackson County, who live in Kansas City, and in Buchanan County, who live in St. Joseph, from the operation of the law.

The Court at page 788 went on to state the law as it existed then and exists now:

> These considerations, however, would not be decisive of the case, were it not for the fourteenth amendment to the Constitution of the United States; but when the constitutional amendment of 1900, under discussion, was adopted, it became just as much a

> part of the organic law of this state as section 3 of article 10 of the Constitution, and the effect of the amendment was the same as if it had been originally incorporated in the Constitution. The two would, therefore, have to be construed together, and the effect of it would be that all taxes would be required to be uniform upon the same class of subjects within the territorial limits of the authority levying the tax, except that in the cities of St. Louis, Kansas City, and St. Joseph, the special road tax should not be applicable. If such had been the provisions of the Constitution, this Court could not have declared the exceptions void, for the same power that required taxes to be uniform made the exceptions stated; but the Fourteenth Amendment to the Constitution of the United States provides that "no state shall make or enforce any law which shall . . . deny to any person within its jurisdiction the equal protection of the laws."

Thus the Supreme Court of Missouri in the *Johnson* case held the amendment to the Constitution of Missouri invalid because it violated the equal protection provisions of the Constitution of the United States. The salient facts in the *Johnson* case are the same as those in the case at bar. The amendment in that case sought to allow taxation of part of a county for the benefit of the whole of that county. Similarly, the ordinance in question in the case at bar attempts to tax part of Cook County for the benefit of all of the County.

II.

The interpretation by the Illinois Supreme Court of the meaning of Article VII, Section 6, of the Illinois Constitution of 1970 violates the Fifth and Fourteenth Amendment guarantees of due process of law and equal protection of law.

Until the instant case was decided, no high court of any state, including Illinois, had held valid a tax upon

a smaller area for the benefit of a larger area. The Illinois Supreme Court, by upholding this Wheel Tax Ordinance, has given the counties throughout the State of Illinois blanket approval to levy taxes upon all unincorporated areas for the benefit of incorporated areas.

The 1970 Constitution of the State of Illinois, like the 1870 Constitution, provides that "[i]n any law classifying the subjects or objects of non-property taxes or fees, the classes shall be reasonable and the subjects and objects within the class shall be taxed uniformly." (Article IX, Sec. 2, Illinois Constitution, 1970). The power to tax less than the whole of a political subdivision is limited to the situations wherein special services are provided for the areas taxed. (Article VII, Sec. 6(1) Illinois Constitution, 1970). That limitation was specifically included in the Constitution so that the equal protection clause of the United States Constitution would not be violated.

Illinois courts, until now, have consistently held that taxing a part of a political subdivision for the benefit of the whole is a violation of equal protection and uniformity requirements.

The Illinois Supreme Court in *Fiorito* v. *Jones,* 39 Ill. 2d 531 (1968) stated at page 535-536:

> But regardless of the manner in which the classes to be taxed have been defined, the classifications must be based on real and substantial differences between persons taxed and those not taxed (*City of Chicago* v. *Ames,* 365 Ill. 529), and they must bear some reasonable relationship to the object of the legislation (*Modern Dairy Co.* v. *Department of Revenue*), or to public policy (*Reif* v. *Barrett,* 355 Ill. 104).

In *Flynn* v. *Kucharski,* 45 Ill. 2d 211 (1970), the Illinois Supreme Court held unconstitutional a statute under

which taxpayers in suburban Cook County could elect to pay taxes, which were levied county-wide, to their Township Collectors, thus diverting to local township use a portion of the taxes in the form of a commission to the Township Collector. The City of Chicago, however, could not divert such funds to local use since township government does not exist within said City. The holding was based upon the uniformity requirements of Article IX, Sections 9 and 10 of the Illinois Constitution of 1870. The same uniformity requirement is contained in Article IX, Section 2 of the 1970 Constitution. Thus, both the uniformity requirements of the Illinois Constitution and the equal protection requirements of the Federal Constitution require that the Wheel Tax Ordinance be declared invalid.

III.

The Wheel Tax Ordinance adopted by Cook County violates Article I, Section 2 and Article VII, Section 6 (1) of the Illinois Constitution.

In arriving at the decision in the case at bar, the Supreme Court of Illinois erroneously stated: "The County provides many of the governmental services for motor vehicle owners in the unincorporated areas which a municipality provides for motor vehicle owners within a municipality"; ergo, the Court concluded that it was reasonable to distinguish between people residing in those parts of the County located within a municipality and people residing outside of municipalities. Absolutely nothing appears in the record which indicates that services are performed by the County for unincorporated areas which are not performed for incorporated areas. In fact, the very same services are performed for motor vehicle owners throughout the entire county. County

maintained roads exist throughout the county, not merely in unincorporated areas. The legal responsibilities of the County are the same throughout the County. Even more pertinent is the fact that the Wheel Tax Ordinance has no provision which requires the revenue derived from the tax to be applied for special services to the unincorporated areas as required by Section 6, Article VII of the Illinois Constitution and the Fourteenth Amendment to the United States Constitution. Even if the County were to provide services to the unincorporated area which were not provided to areas located within municipalities, the Wheel Tax Ordinance would still be invalid. There is nothing in any of the County's ordinances, and specifically nothing in the Wheel Tax Ordinance, which requires that the County furnish a special service to the unincorporated area, therefore, the choice of how to spend tax money is an administrative decision of the County and not a legal requirement. In order for the Wheel Tax Ordinance to be valid, it must provide for a specific special service towards which the funds derived from the tax are to be applied.

The first time that the Defendants, Bernard Korzen and the County of Cook, alleged that the County provides police protection to its unincorporated areas at a ratio greater than that provided for the unincorporated areas was before the Supreme Court of Illinois, not at the trial court. Nothing in the record indicates that such statement is true. It is important for this Court not to overlook or ignore the fact that it is the legal responsibility of the County to provide police protection to all its residents, not only to those residents living in unincorporated areas. Furthermore, Cook County does exactly that. The Cook County Sheriff's Police, prior to the Wheel Tax Ordinance, not only afforded protection to

the unincorporated areas, but provided Sheriffs Police for the State's Attorney's Office of Cook County, provided several Sheriff's Police to aid each of many municipalities in the County, provided a Sheriff's Policeman to fly over Cook County and neighboring County expressways during rush hours to provide all residents of Cook County with traffic advisories, and provided additional Sheriff's Police to aid at the Cook County Jail. All of the foregoing activities benefit residents of incorporated Cook County who are not subject to the Wheel Tax as well as the minority of residents of the County who reside in the unincorporated area and who are the only ones subject to the Wheel Tax.

The Supreme Court of Illinois engaged in some interesting reasoning to conclude that "in creating the classification the County Board may have considered the fact that only 166,000 of the 5,500,000 residents of Cook County reside in unincorporated areas and that all but three of the municipalities, with a population of less than 14,000, impose a municipal vehicle license tax. . . . The fact that more than 99% of the population of the incorporated areas of Cook County reside in municipalities which already impose a wheel tax is a valid consideration in the establishment of a classification leading to a reasonable system of taxation." It is more likely that the County Board merely assumed that the residents of unincorporated Cook County did not comprise a significant enough political block to be bothered with. It is incredible for the Court to observe that many municipalities within the County have imposed a wheel tax on all their residents; ergo, the County is justified in imposing a wheel tax on some of its residents. The Court's holding here is tantamount to holding that the City of Chicago can tax residents of the inner city at a greater rate than the

other residents of the City for the benefit of the entire city on the grounds that more police protection will be and has been required in the inner city. Clearly, in that example, as in the Wheel Tax Ordinance, there is no valid distinction between the classes. In arriving at its decision, the Supreme Court of Illinois ignored a decision of theirs which was rendered less than a year before (*Oak Park Federal Savings and Loan Association, et al.* v. *Village of Oak Park,* 54 Ill. 2d 200), thereby deciding on an ad hoc basis to deprive the motor vehicle owners residing in unincorporated Cook County of their constitutional rights. By its very nature, the Wheel Tax is a differential tax; that is to say, the ordinance imposes a tax upon less than all similarly situated property or persons within the governmental unit levying the tax. ("Differential Tax" defined at 7 Record of Proceedings, 6 Ill. Constitutional Convention 1579). The Illinois Supreme Court held in the *Oak Park* case: "In the matter of constitutional construction, it is incumbent upon the Court to give meaning to every section and clause of the instrument." In its opinion in the case at bar, the Supreme Court held that the adoption of the ordinance in question was a proper exercise of power governed by Section 6(a) of Article VII of the Illinois Constitution of 1970. But the Court ignored the fact that this ordinance and tax is not general and pervasive throughout the County, but is "differential".

The *Oak Park* case dealt with the taxing of an area less than the whole of the taxing district. The facts of the *Oak Park* case were exhaustively dissected and argued in the briefs of all parties to this case as well as at oral argument. Yet the majority opinion of the Supreme Court of Illinois totally ignored the *Oak Park* decision, not even mentioning the theory used in deciding that

case. The *Oak Park* case held that a tax on an area less than the whole of a taxing district must be authorized by enabling legislation adopted by the Illinois Legislature even if special services are supplied to the area taxed. The Court, in the *Oak Park* case, further stated:

> In the absence of enabling legislation we hold the five ordinances of the Village of Oak Park which attempt to exercise the home rule powers of Section 6(1) (2) of article VII of the constitution of 1970 are void.

Yet that same Court determined on an ad hoc basis that enabling legislation was not necessary to authorize the Wheel Tax Ordinance which provided for no special services.

The Illinois Supreme Court cited *Heartt* v. *Village of Downers Grove,* 278 Ill. 92, in an effort to justify the Wheel Tax Ordinance. The facts in that case are not remotely similar to the case at bar. There is no question here, as in the *Heartt* case, about an attempt by a taxing body to tax residents residing outside its geographical limits.

The Illinois Supreme Court, by its unreasonable and erroneous reversal of the judgment of the Circuit Court, has opened a veritable Pandora's box of potential taxation of the unincorporated areas of Illinois without special services at the mere whim of County Boards. To allow such decision to stand would allow Cook County and all other Counties within the State of Illinois to arbitrarily classify residents of unincorporated areas as second class citizens so that they can be taxed for the benefit of all other residents who would thereby be classified as "first class" citizens.

CONCLUSION

For the first time in any jurisdiction the Illinois Supreme Court has held that a tax upon only a part of a taxing district for the benefit of the whole of the taxing district is not violative of due process and equal protection of the law. The Supreme Court erroneously justified such a conclusion by misinterpreting the new home rule provisions of the Illinois Constitution and the provisions which allow differential taxation. To allow such a tax to continue would be totally unjust and would open the flood gates to taxation of all unincorporated areas in the State of Illinois without special services or benefits being provided to those areas.

This Court will make a significant contribution towards fair taxation in Illinois by requiring the public officials to obey the laws of due process and equal protection as set forth in the United States Constitution.

Because both the Federal and State Constitutions have been violated, we pray that this Court will grant certiorari.

Respectfully submitted,

EDWARD A. BERMAN
Counsel of Record for Petitioners.

DONALD J. KREGER
ROBERT M. KARTON
TARA K. DOWD
Counsel for Petitioners.

APPENDIX A

Docket No. 45488—Agenda 21—September, 1973.

JOHN E. GILLIGAN et al., Appellees, v. BERNARD KORZEN, County Treasurer, et al., Appellants.

MR. JUSTICE GOLDENHERSH delivered the opinion of the court:

Plaintiffs, John E. Gilligan, Cook County School Bus, Inc., an Illinois corporation, and Prospect Heights Improvement Association, a not-for-profit corporation, "individually and in a representative capacity on behalf of all others similarly situated," filed this action in the circuit court of Cook County naming as defendants Bernard Korzen, County Treasurer and Collector, and the County of Cook, and seeking a declaratory judgment that "an ordinance to provide for a wheel tax on motor vehicles in unincorporated areas of Cook County" was unconstitutional. The ordinance in question, approved and adopted by the Board of Commissioners of Cook County on December 30, 1971, to become effective on January 1, 1972, provided that it was unlawful "for any motor vehicle owner residing within the unincorporated areas of Cook County to use * * * any motor vehicle upon the public ways of the unincorporated areas of Cook County" unless the fee prescribed by the ordinance has been paid with respect to that vehicle.

Plaintiffs' complaint alleged that the ordinance violated the equal protection and due process clauses of the Federal Constitution and section 2 of article I of the 1970 Illinois Constitution; that the tax was a privilege tax which Cook County, as a home-rule unit of government, had no authority to impose under section 6(e) of article VII of the Illinois Constitution without prior authorization from the General Assembly; and that the ordinance violated section 2 of article IX of the Illinois Constitution,

which provided that "In any law classifying the subjects or objects of non-property taxes or fees, the classes shall be reasonable and the subjects and objects within each class shall be taxed uniformly." The complaint was filed before our decision in S. Bloom Inc. v. Korshak, 52 Ill.2d 56, which rejected contentions similar to those alleged by plaintiffs with respect to section 6(e) of article VII of the Illinois Constitution and they do not further challenge the validity of the ordinance on those grounds. The circuit court, upon allowance of plaintiffs' motion, issued a temporary injunction restraining the defendant, Bernard J. Korzen, County Treasurer, from disbursing or distributing any monies collected under the ordinance and further directing that the funds collected be kept "in a separate or 'protest' interest bearing fund" subject to the further order of the court.

Defendants moved to dismiss the action on the grounds that Cook County, as a home-rule unit of government, had authority to impose the tax under section 6(a) of article VII of the Illinois Constitution without authorization from the General Assembly; that the ordinance was an exercise of power pursuant to section 6(l) of article VII, which authorizes home-rule units "to levy or impose additional taxes upon areas within their boundaries in the manner provided by law for the provisions of special services to those areas"; and that the ordinance was violative of neither section 2 of article IX of the Illinois Constitution nor the equal protection and due process clauses of the Federal or Illinois constitutions. The circuit court denied defendants' motion, found the ordinance unconstitutional on its face and found further that there was no just reason for delaying enforcement or appeal from the order (50 Ill.2d R. 304). Defendants appealed to the appellate court, and we allowed their motion filed under Rule 302(b), and ordered that the appeal be taken directly to this court.

Defendants contended in the trial court and contend here that the ordinance is valid as an exercise of the defendant county's power granted under section 6(l) of

article VII of the Constitution of 1970. This argument is based on the fact that some time after the pleadings had been filed, but before the entry of judgment in the circuit court, the chief executive of Cook County directed the county comptroller to establish a wheel-tax-ordinance revenue account and to use the revenue exclusively for the payment of expenditures incurred by the Cook County sheriff's police department. We need not decide whether the exercise of the power "to levy or impose additional taxes upon areas within their boundaries in the manner provided by law for the provision of special services to those areas and for the payment of debt incurred in order to provide those special services" requires that the special service for which a tax is levied be identified simultaneously with the passage of, or in, the taxing ordinance; it sufficies to say that it requires a legislative, not an executive determination, and this ordinance cannot, therefore, be considered as an exercise of the authority to provide special services to which section 6(l) of article VII refers. The ordinance in question was obviously drafted and adopted as an exercise of the defendant county's authority under section 6(a); there was no mention of a special service and the executive order directing that the funds be used exclusively for payment of expenditures incurred by sheriff's police appears to have been an afterthought.

Section 6(a) of article VII provides that "Except as limited by this Section a home rule unit may exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power * * * to tax;" and we hold that here, as in Rozner v. Korshak, 55 Ill.2d 430, 433, the wheel-tax ordinance "is frankly a taxing measure [citations], and is within the power of the City [here County] under section 6(a) of article VII."

This leaves for determination the sole question whether the classification which imposes the tax only upon motor vehicle owners residing within the unincorporated areas

of Cook County is reasonable. Heartt v. Village of Downers Grove, 278 Ill. 92, involved the validity of an ordinance of the Village of Downers Grove which, in contravention of section 12 of the Motor Vehicle Act (Laws of 1915, p. 592), which provided that no municipality could require a wheel tax from a nonresident, imposed a wheel tax on the residents of the village and on nonresident users of the village streets. In rejecting the village's argument that the legislative classification in the Motor Vehicle Act based on residence within and outside of a municipality was invalid, the court stated: "Ordinances and statutes that provide different provisions for people residing in municipalities from those residing outside are almost universally held valid if the classification is based upon a reasonable distinction." (278 Ill. 92, 96.) The court held that the fact that village residents used the village streets more than nonresidents was a "reasonable distinction" for the classification.

The General Assembly created a similar classification in the enactment of the Municipal Retailers' Occupation Tax Act (Ill. Rev. Stat. 1971, ch. 24, par. 8-11-1) and the County Retailers' Occupation Tax Act (Ill. Rev. Stat. 1971, ch. 34, par. 409.1), which authorize, respectively, the imposition of a tax upon persons engaged in the business of selling tangible personal property at retail in municipalities and counties. The County Retailers' Occupation Tax Act provides that persons engaged in such business in a municipality "shall not be subject to the tax levied by the county board." The distinction between retailers located within incorporated and unincorporated areas of a county is both apparent and reasonable in that the county provides many of the governmental services for retailers in the unincorporated area which a municipality provides for retailers within a municipality. Similarly the county provides many of the governmental services for motor vehicle owners in the unincorporated area which a municipality provides for motor vehicle owners within a municipality. In creating the classification the county board may have considered the fact that only

166,000 of the 5,500,000 residents of Cook County reside in unincorporated areas and that all but three of the municipalities, with a total population of less than 14,000, impose a municipal vehicle license tax (Lindberg, 1971 Statewide Summary of Municipal Finance). The fact that more than 99% of the population of the incorporated areas of Cook County reside in municipalities which already impose a wheel tax is a valid consideration in the establishment of a classification leading to a reasonable system of taxation.

We hold that the adoption of the ordinance was a proper exercise of the power conferred upon the defendant county under section 6(a) of article VII and that the classification created is reasonable and not violative of the equal protection or due process clauses of the Federal Constitution or section 2 of article I or section 2 of article IX of the Illinois Constitution.

The judgment of the circuit court of Cook County is reversed, and the cause is remanded to that court with directions to dismiss the complaint.

Reversed and remanded,
with directions.

MR. JUSTICE SCHAEFER, dissenting:

What is involved in this case was referred to in the constitutional convention as "differential taxation"—the levy or imposition of tax upon less than all similarly situated property or persons within the boundaries of the governmentel unit levying the tax. (7 Record of Proceedings, Sixth Illinois Constitutional Convention 1579.) That kind of taxation is governed, with respect to home-rule units, by paragraph 1 of section 6 of article VII, which provides: "The General Assembly may not deny or limit the power of home rule units * * * to levy or impose additional taxes upon areas within their boundaries in the manner provided by law for the provision of special services to those areas and for the payment of debt

incurred in order to provide those special services." Identical language in section 7 of article VII governs the imposition of different taxation by non-home-rule units.

The "sole question" under the Constitution is not, as the opinion states, whether the differential tax is based upon a reasonable classification. The first question is whether the differential tax has been levied or imposed "in the manner provided by law for the provision of special services", as required by section 6(1). I could concur in an opinion which answered that question in the affirmative, pointing out that the classification of persons and area contained in the differential tax ordinance now before us complies with section 6(1). Since it was not created ad hoc by the taxing unit, but rather had been brought into existence by the action or others and had long been recognized by the General Assembly. But I am not able to concur in an opinion which totally disregards section 6(1) of article VII of the Constitution.

With respect to the subsidiary question, so long as the proceeds of the tax are effectively segregated and used for the designated special service, a matter that is not disputed in this case, I would not regard the method by which that result is accomplished, legislative or administrative, as particularly significant.

APPENDIX B

UNITED STATES CONSTITUTION
5TH AMENDMENT

"No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a Grand Jury, except in cases arising in the land or naval forces, or in the Militia, when in actual service in time of War or public danger, nor shall any person be subject for the same offense to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation."

14TH AMENDMENT

Section 1.

"All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside. No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any State deprive any person of life, liberty, or property, without due process of law; nor deny to any persons within its jurisdiction the equal protection of the laws."

ILLINOIS CONSTITUTION

Article 1

§ 2. Due Process and Equal Protection.

No person shall be deprived of life, liberty or property without due process of law nor be denied the equal protection of the laws.

Article 7

§ 6. Powers of Home Rule Units

(a) A County which has a chief executive officer elected by the electors of the county and any municipality which has a population of more than 25,000 are home rule units. Other municipalities may elect by referendum to become home rule units. Except as limited by this Section, a home rule unit may exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to regulate for the protection of the public health, safety, morals and welfare; to license; to tax; and to incur debt.

(1) The General Assembly may not deny or limit the power of home rule units (1) to make local improvements by special assessment and to exercise this power jointly with other counties and municipalities, and other classes of units of local government having that power on the effective date of this Constitution unless that power is subsequently denied by law to any such other units of local government or (2) to levy or impose additional taxes upon areas within their boundaries in the manner provided by law for the provision of special services to those areas and for the payment of debt incurred in order to provide those special services.

Article IX

§ 2. Non-Property Taxes—Classification, Exemptions, Deductions, Allowances and Credits

In any law classifying the subjects or objects of non-property taxes or fees, the classes shall be reasonable and the subjects and objects within each class shall be taxed uniformly. Exemptions, deductions, credits, refunds and other allowances shall be reasonable.

COOK COUNTY ORDINANCE

AN ORDINANCE TO PROVIDE FOR A WHEEL TAX UPON MOTOR VEHICLES IN THE UNINCORPORATED AREAS OF COOK COUNTY.

BE IT ENACTED BY THE PEOPLE OF THE COUNTY OF COOK, REPRESENTED IN THE COOK COUNTY BOARD.

Section 1

For the purpose of this Ordinance a motor vehicle is hereby defined as any vehicle propelled otherwise than by the muscular power of man or animal, except such as run on rails or tracks.

A bus is hereby defined as a motor vehicle designed for carrying more than ten passengers and used for the transportation of persons.

A tractor is hereby defined as any motor vehicle designed and used primarily for drawing other vehicles and not so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.

A trailer is hereby defined as a vehicle designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that no part of its weight rests upon the towing vehicle.

A semi-trailer is hereby defined as a vehicle designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that some part of its weight and that of its load rests upon or is carried by another vehicle.

Residing within the unincorporated area of Cook County includes the owning, leasing, or otherwise controlling of property or a place of business wherein motor vehicles, trailers or semi-trailers are stored, repaired, serviced, loaded, or unloaded within the unincorporated area of Cook County in connection with such business.

Owner includes a lessee, licensee, or bailee of a motor vehicle having the exclusive use thereof, under a lease or other similar contractual agreement for a period of not less than thirty days.

Section 2

It shall be unlawful for any motor vehicle owner residing within the unincorporated area of Cook County to use, or to cause or permit any of his agents, employes, lessees, licensees or bailees to use, any motor vehicle upon the public ways of the unincorporated area of Cook County, unless such vehicle be licensed as hereinafter provided.

Section 3

Any person desiring a license for any such motor vehicle or other vehicle shall file an application with the Bureau of Administration, upon a form provided therefor, which shall set forth the name and address of the applicant, a description of the vehicle for which the license is desired, the place where thet same is to be kept when not in use, the number and kinds of other vehicles kept by said applicant at such place, and in the case of an application for a license for a motor vehicle, for what purpose the same is to be used, and such other information as may be prescribed.

Section 4

Upon the payment by the applicant of the license fee hereinafter provided, the County shall issue, or cause to be issued, a license authorizing the use of such vehicle within the unincorporated area of Cook County.

Section 5

Annual license fees shall be as follows:

	Motor bicycles or motor tricycles	$ 5.00
X	Passenger automobiles, including ambulances and hearses of thirty-five horsepower or less	10.00
U	Passenger automobiles, including ambulances and hearses of more than thirty-five horsepower	15.00

Class		Annual License Fee
DV	Disabled Veterans	No Fee
Z	School and Church Buses	No Fee
M	Municipally Owned Vehicles	No Fee

Motor Trucks, Tractor-Semi Trailer Units and Motor Buses

Class	Gross Weight in lbs. of vehicle plus its maximum Load	Annual License Fee
A	3,000 lbs. and less	$15.00
B	3,001 to 8,000 lbs.	20.00
C	8,001 to 10,000 lbs.	25.00
D	10,001 to 12,000 lbs.	30.00
E	12,001 to 14,000 lbs.	35.00
F	14,001 to 16,000 lbs.	40.00
G	16,001 to 20,000 lbs.	45.00
H	20,001 to 24,000 lbs. (2 or more axles)	50.00
J	24,001 to 28,000 lbs. (2 or more axles)	55.00
K	28,001 to 32,000 lbs. (2 or more axles)	60.00
L	32,001 to 36,000 lbs. (2 or more axles)	65.00
N	36,001 to 41,000 lbs. (3 or more axles)	70.00
P	41,001 to 45,000 lbs. (3 or more axles)	75.00
R	45,001 to 60,000 lbs. (3 or more axles)	80.00
S	50,001 to 59,000 lbs. (4 axles)	85.00
T	59,001 to 64,000 lbs. (4 axles)	90.00
V	64,001 to 73,280 lbs. (5 axles)	95.00

A self-propelled vehicle operated as a tractor and one semi-trailer shall be considered as one vehicle in computing the above license fees, and no additional license fee shall be required for said semi-trailer so used.

The owner of each vehicle who has elected to pay a mileage weight tax to the State of Illinois shall be required to be licensed as this Ordinance provided.

Class	Gross Weight in lbs. of vehicle plus its maximum Load	Annual License Fee
TA	3,000 lbs. or less, privately owned, non-commercial vacation camper or boat trailer or other recreational vehicle	$10.00
TAC	3,000 lbs. or less	18.00
TB	3,001 to 8,000 lbs., privately owned, non-commercial vacation camper or boat trailer or other recreational vehicle	10.00
TBC	3.001 to 5,000 lbs.	36.00
TC	5,001 to 10,000 lbs.	42.00
TD	10,001 to 14,000 lbs.	45.00
TF	14,001 to 20,000 lbs.	52.50
TL	20,001 to 36,000 lbs.	70.00

A semi-trailer used with any device for attaching it to a motor vehicle, a trailer, or other semi-trailer, shall be licensed as a trailer.

All equipment mounted on wheels for transportation and attached to any motor vehicle or leading a semi-trailer or trailer, using the public ways of the unincorporated area of Cook County, shall be licensed hereunder as trailers.

If such vehicle has been purchased or lawfully acquired by the applicant on or after June Sixteenth of any current year, the fee to be paid shall be a sum equal to one-half of the annual license fee hereinbefore specified as a license fee for the balance of such year. Before any applicant shall be entitled to a prorated license as provided for

in this section, the said applicant shall furnish an affidavit in form satisfactory to the Bureau of Administration stating that the vehicle for which the license is applied for was purchased or otherwise obtained by the applicant on or after June Sixteenth of the current year, and shall exhibit to the Bureau of Administration the bill of sale covering the vehicle for which license is sought.

Section 6

The County Collector shall deliver to the holder of a license for a motor bicycle, motor tricycle, or trailer, a metal plate or other license emblem which shall bear the word Cook County and a number identical with the number of the license, the name of the class to which such vehicle belongs and the year for which such license is issued.

When such metal plate or other license emblem is delivered to the holder of a license for a motor bicycle, motor tricycle, or trailer, it shall be the duty of such licensee to affix such plate or other license emblem in a conspicuous position so that the said plate of other license emblem can be easily seen upon the rear end of such motor bicycle, motor tricycle, or trailer.

Section 7

The County Collector shall deliver to the holder of any license for an automobile, motor truck, motor ambulance or hearse, motor coach or motor bus, a sticker license emblem which shall bear the words "Vehicle Tax" and County of Cook and the numerals designating the year for which such license is issued, a reproduction of the corporate seal of the County, the names of the County President and the County Collector, the name of the class to which such vehicle belongs, and a number identical with the number of such license.

Such sticker emblem shall be affixed, in accordance with the instructions printed thereon which are made a part hereof, and without the use of supplemental adhesives,

at the lower right-hand corner of the inside of the glass portion of the windshield of such motor vehicle, approximately one inch from the right-hand lower sections of the frame of such windshield.

The County Collector shall change annually the predominant background colors of such sticker license emblems.

Section 8

Immediately upon the sale of any vehicle licensed under this Ordinance, when such sale is made prior to the date of expiration of such license, the vendor shall remove the license tag, plate, transparent sticker or other license emblem from the vehicle so sold.

Except where a vehicle license has been regularly transferred as hereinafter provided in Section 10, it shall be the duty of the purchaser of any used automobile or other vehicle to remove and deliver to the vendor or the vendor's agent immediately any license tag, plate, transparent sticker or other license emblem which may be attached to such vehicle at the time of the purchase thereof, which the vendor of such vehicle may have refused, failed or omitted to detach from such vehicle as hereinabove required. It shall be unlawful for any such purchaser to use, sell or offer for sale such used automobile or other vehicle without first having removed all such license tags, plates, transparent stickers or other license emblems.

Section 9

It shall be unlawful for any person to affix or cause to be affixed any license tag, plate, transparent sticker or other license emblem to any automobile or other vehicle other than the vehicle to which such license tag, plate, transparent sticker or other license emblem was intended to be affixed at the time of the issuance thereof by the County Collector.

Section 10

Whenever the owner of any vehicle licensed under this Ordinance, before the expiration of such license, sells or otherwise disposes of such vehicle, and thereafter acquires another vehicle and desires to transfer the vehicle license originally issued for the vehicle disposed of to such newly-acquired vehicle, such owner shall immediately make application to the County Collector for a transfer of said vehicle license to the newly-purchased vehicle. Said application shall state the name and address of the licensee and the name and address of the purchaser of said vehicle, together with a description of the newly-purchased vehicle. Upon surrender of the original license and transparent sticker, or vehicle tag in case a metal tag has been issued, or upon proof that the transparent sticker or plate has been destroyed, the County Collector shall transfer said license to apply to the newly-acquired vehicle upon payment of the proper license fee, provided, that the County Collector shall not transfer any license where the transparent sticker emblem issued under said license is defaced or mutilated so as to prevent identification of the emblem. It shall be unlawful for any person to display a transparent sticker emblem on any vehicle other than the vehicle for which the emblem was originally issued, without first transferring the license to such other vehicle, as provided for herein.

The owner of any vehicle licensed under this Ordinance shall promptly notify the County Collector and the Sheriff whenever the transparent sticker emblem issued under such license is lost, stolen, or destroyed.

The transfer fee shall be one dollar. If the newly-acquired vehicle is of a class requiring the payment of a license fee higher than was paid for the license originally obtained for the vehicle disposed of, the fee required to be paid for such transfer shall be a sum equal to the difference between the fee paid for the original license and the fee fixed for licenses for vehicles of such class, plus the transfer fee of one dollar.

Section 11

If any manufacturer or dealer in any of the motor vehicles mentioned in this Ordinance shall make application to the County Collector and shall state that he is a manufacturer operating a plant for the construction of motor vehicles within the unincorporated area of Cook County, or a dealer in such motor vehicles with a salesroom located within the unincorporated area of Cook County and that he desires a license emblem to be used by him or it, the County Collector shall upon payment by such applicant of the fee hereinafter set forth issue to such manufacturer or dealer a distinctive license plate or transparent sticker license emblem with a number thereon. Said emblem must be attached to or borne by any such motor vehicles while being operated on the streets of the unincorporated area of Cook County. When any such vehicle is in use and carries such license plate or transparent sticker license emblem, no other license fee shall be collected under the provisions of this Ordinance.

The annual license fee to be paid for each such license plate or transparent sticker license emblem shall be $10.00, and said fee shall not be prorated.

Every manufacturer or dealer applying for said plates or transparent sticker license emblems must submit to the County Collector satisfactory proof of his status as such manufacturer or dealer and satisfactory proof of the number of sets of dealer's plates issued to the applicant by the State of Illinois. Provided, that no license plates or transparent sticker license emblems shall be issued hereunder unless the applicant is in possession of an Illinois State manufacturer's or dealer's license for the current year. The total number of license plates and transparent sticker license emblems that may be obtained hereunder shall not exceed the number of sets of dealer's license plates issued to the applicant by the state.

No such license, plate or emblem shall be used on any motor vehicle rented by such manufacturer or dealer, or on any vehicle used to transport persons or property

for hire, or on any vehicle unless such vehicle is operated under a dealer's license issued by the State of Illinois and to which both state license plates are attached.

Section 12

It shall be unlawful for any person to use or to cause or permit any of his employers to use any motor vehicle, or other vehicle in the transportation of property upon the public ways of the unincorporated area of Cook County unless such vehicle shall have the name and address of the owner thereof, and a serial number distinguishing said vehicle from any other vehicle controlled or used by the same person plainly painted, in letters at least one and one-half inches in length, in a conspicuous place on the outside of such vehicle. Provided that any such person using and operating in the unincorporated area of Cook County more than five such vehicles may cause such name and serial number to be painted on each vehicle as aforesaid in letters not less than three inches in length and omit therefrom the address of such person. Provided, further, that in event such vehicle is used or operated continuously by a lessee or bailee or other person having complete control of such vehicle, instead of the owner thereof, the name and address and serial number or name and serial number, as the case may be, of such lessee, bailee or other person using and operating said vehicle were the owner thereof. Such name, address and serial number, or name and serial number, as the case may be, shall be kept so painted, plainly and distinctly, at all times while such vehicle is in use on the public ways of the unincorporated area of Cook County. This section shall not be construed as applying to street cars running on metallic rails, or to any motor vehicle, or other vehicle which is used exclusively for pleasure.

Section 13

All vehicles owned and operated upon the public ways of the unincorporated area of Cook County by the United States Government or any agency thereof, or by the

State of Illinois or any department thereof, or by any political subdivision, public or municipal corporation of the State of Illinois or any department or other agency of such corporation, or by the American Red Cross, all buses owned and operated by churches in conjunction with the authorized activities of said institutions shall be exempt from the vehicle tax. Every exempt vehicle, except those vehicles owned by the County of Cook which are used by said governmental agencies in confidential or undercover investigatory services or by an officer of any of said agencies as his official car, shall have the name of the owner painted in letters at least one and one-half inches in length in a conspicuous place on the outside of each side of the vehicle; provided that in lieu of such identification every vehicle which is exempt from payment of the state motor vehicle registration fee, shall have a license plate or emblem as provided in Section 6 and 7; and every vehicle owned by the United States government or any agency thereof, which is not identified as herein required, shall have such license plate or emblem. All license plates or emblems for vehicles exempt from payment of the vehicle tax shall be furnished by the County Collector free of charge.

Section 14

Any person who shall take, destroy, remove or obliterate any license tag, plate or emblem provided for in this Ordinance, without the consent of the owner of the vehicle, shall be fined not less than twenty-five dollars nor more than two hundred dollars for each offense. Every such wrongful destruction, obliteration or removal of such license tag, plate or emblem from any vehicle shall be considered a separate offense.

Any person violating any provision of this Ordinance where the penalty is not otherwise herein provided for, shall be fined not less than five dollars nor more than one hundred dollars for each offense. A separate and distinct offense shall be considered as committed for each and every day any wagon or vehicle is used upon

the public ways of the unincorporated area of Cook County without having procured a license and without having complied with the provisions of this Ordinance.

The tax herein imposed is in addition to all other taxes imposed by the Government of the United States, the State of Illinois or by any unit of local government.

Section 15

This Ordinance shall become effective on January 1, 1972.

December 30, 1971.

Commissioner Huppert, seconded by Commissioner Bonk, moved that the Ordinance to provide for a wheel tax upon motor vehicles in the unincorporated areas of Cook County be approved and adopted.

Yeas: Bieszczat, Bonk, Chesrow, Erickson, Harvey, Huppert, Piotrowski, Ryan, Stroger, Touhy, Dunne—11.

Nays: Woods—1.

Commissioner Bonk, seconded by Commissioner Huppert, moved that the vote by which the Ordinance was adopted be reconsidered.

Nays: Bieszczat, Bonk, Chesrow, Erickson, Harvey, Huppert, Piotrowski, Ryan, Stroger, Touhy, Woods, Dunne—12.

Yeas: None.

Commissioner Bonk moved that the meeting do now adjourn.

The motion prevailed and the meeting stood adjourned.

EDWARD J. BARRETT
County Clerk